

# Senate Amendment 5377

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1 1 Amend the Senate amendment, H=8566, to House File  
1 2 2574, as amended, passed, and reprinted by the House,  
1 3 as follows:  
1 4 #1. Page 1, by striking lines 24 and 25.  
1 5 #2. By striking page 1, line 26, through page 2,  
1 6 line 1, and inserting the following:  
1 7 <#\_\_\_\_. Page 11, by striking lines 9 through 16,  
1 8 and inserting the following:  
1 9 <1. Notwithstanding section 441.40, where the  
1 10 court determines the appellant's property was  
1 11 originally assessed for more than one hundred ten  
1 12 percent of its post=appeal value, the assessor shall  
1 13 pay all reasonable attorney fees and any other  
1 14 reasonably related costs incurred by the appellant.  
1 15 This subsection applies only to appeals relating to  
1 16 assessments on property assessed as residential or  
1 17 agricultural property.  
1 18 2. Notwithstanding section 441.40, where the court  
1 19 determines the appellant's property was originally  
1 20 assessed for more than one hundred twenty percent of  
1 21 its post=appeal value and the court finds that the  
1 22 assessor's position in regard to assessment of the  
1 23 property was not substantially justified, the assessor  
1 24 shall pay all reasonable attorney fees and any other  
1 25 reasonably related costs incurred by the appellant.  
1 26 This subsection applies only to appeals relating to  
1 27 assessments on property assessed as commercial or  
1 28 industrial property.>  
1 29 #\_\_\_\_. Page 19, by inserting after line 11, the  
1 30 following:  
1 31 \_\_\_\_\_. APPLICABILITY DATE. The section of  
1 32 this Act enacting section 441.40A applies to  
1 33 assessments made in the assessment year beginning  
1 34 January 1, 2005, and in all subsequent assessment  
1 35 years.>>  
1 36 #3. By renumbering as necessary.  
1 37 HF 2574.H  
1 38 sc/es/25  
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